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## Georgia Department of Revenue Motor Fuel Tax Bulletin

### Prepaid State Tax Rates

#### Effective: July 1, 2009

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May 29, 2009

All licensed motor fuel distributors (suppliers) in the State of Georgia must collect a Prepaid State Tax on all motor fuel sold to any purchaser not licensed as a Georgia distributor. The Prepaid State Tax rate for each fuel type is based upon an indexed retail sales price converted to a cent per gallon rate.

**Effective July 1, 2009**, the following Prepaid State Tax Rates must be collected by the licensed distributor on all sales of motor fuel sold to any purchaser not licensed as a Georgia distributor. These Prepaid State Tax rates will be effective July 1, 2009 through December 31, 2009, unless subsequently revised by the Department.

The State Excise Tax rate of 7 ½ cents per gallon must also be collected at the time of sale (except for Aviation Gasoline, which is subject to a 1 cent per gallon excise tax).

<u>Motor Fuel Type</u>	<u>3% Prepaid State Tax Rate (State, County &amp; Municipalities Only)</u>	<u>4% Prepaid State Tax Rate (All Other Motor Fuel Sales)</u>
1. Gasoline	\$0.059 Per Gal.	\$0.079 Per Gal.
2. Diesel (Clear/Dyed)	\$0.058 Per Gal.	\$0.078 Per Gal.
3. Aviation Gasoline	\$0.116 Per Gal.	\$0.155 Per Gal.
4. L.P.G.	\$0.059 Per Gal.	\$0.079 Per Gal.
5. Special Fuel (includes CNG)	\$0.058 Per Gal.	\$0.078 Per Gal.

The Prepaid State Tax Rate is published semi-annually and is posted to the Department of Revenue web site in May and November of each year, or more frequently, if a revision is required due to a 25% change in the average selling price of any motor fuel during the tax period. Should you have any questions regarding this bulletin, please visit our Internet site at [www.dor.ga.gov](http://www.dor.ga.gov) or call the Taxpayer Services Division, Motor Fuel Unit, 8:00 a.m. to 4:30 p.m., EST, Monday through Friday, excluding holidays, at (404) 417-6710. Persons with hearing or speech impairments may call our TDD line at (404) 417-4302.